

MADERA COUNTY

AUDITOR-APPRAISER I AUDITOR-APPRAISER II AUDITOR-APPRAISER III

DEFINITION

Under general supervision (Auditor-Appraiser I) or direction (Auditor-Appraiser II/III), to perform general and specialized appraisals and investigations of businesses, personal property, and farm equipment; to explain appraisal methods, laws, and procedures to the public; to defend challenged appraisals before the Board of Equalization, when necessary; and to do related work as required

SUPERVISION EXERCISED

Auditor-Appraiser I/II/III

Exercises no supervision.

DISTINGUISHING CHARACTERISTICS

Auditor-Appraiser I: This is the entry and training level in the Auditor-Appraiser class series. Positions at this level usually perform most of the duties required of the positions at the Auditor-Appraiser II level, but are not expected to function at the same skill level and usually exercise less independent discretion and judgement in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise. Since this class is often used as a training class, employees may have only limited or no directly related work experience.

Auditor-Appraiser II: This is the full journey level in the Auditor-Appraiser class series. Positions at this level are distinguished from the Auditor-Appraiser I level by the performance of the full range of duties as assigned, working independently and exercising judgement and initiative. Incumbents are expected to perform a variety of job assignments, requiring appraisal knowledge and background, with routine supervision and direction. Also, incumbents are expected to be fully capable of explaining appraisal methods and provisions of the Revenue and Taxation Code pertaining to the assessment of business, personal property, fixture, and farm equipment to the public. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise, and are fully aware of the operating procedures and policies of the work unit. Positions in this class series are flexibly staffed and positions at the Auditor-Appraiser II level are normally filled by advancement from the Auditor-Appraiser I level. When filled from the outside, the employee is required to have prior related experience which allows the employee to meet the qualification standards for the Auditor-Appraiser II level. Employees at this level must possess a valid Appraiser's certificate issued by the State Board of Equalization.

Auditor-Appraiser III: This class level in the Auditor-Appraiser class series recognizes positions which perform the full range of duties as assigned and have completed the core courses for the advanced level Appraiser's certificate issued by the State Board of Equalization.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES

Performs the full range of business, personal property, fixture, and farm equipment appraisals; makes field investigations and analyzes data in determining the value of business assets, fixtures, personal property, and farm equipment; combines the variety of elements affecting business values and exercises judgement in arriving at consistent, equitable appraisals; examines and audits accounting records, financial records, tax returns and other business records in connection with the appraisal of equipment and business property; analyzes information and determines the proper valuation of business property; adjusts the original cost of personal property and fixtures to reflect changes in price levels and depreciation; analyzes fixed asset accounts to evaluate the appropriateness of depreciation for valuation purposes; may collect cost and value data for the preparation of appraisal guides; analyzes and evaluates personal property such as boats and aircraft for tax assessments; gathers and analyzes information regarding farm equipment values; explains assessment procedures, value determinations, methods, and laws to the public; prepares analysis and defends challenged assessments before the Board of Equalization; prepares reports; provides training to other staff; designs, implements, coordinates and helps maintain business, personal property, and farm equipment analysis programs and appraisal systems with the use of electronic data processing equipment; collects, evaluates, and prepares summaries of data with respect to appraisal techniques and procedures; develops methods for improving the quality and production of staff output; conducts studies of appraisal systems, analyzes current practices, and develops revisions.

OTHER JOB RELATED DUTIES

Designs sample selection procedures and systems for developing information about unusual and infrequent appraisals; performs related duties and responsibilities as assigned.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Auditor-Appraiser I

Knowledge of:

Accounting and auditing principles and procedures.

General knowledge of the principles involved in the appraisal of business and personal property.

Skill to:

Operate modern office equipment including computer equipment.
Operate a motor vehicle safely.

Ability to:

Learn to apply the techniques, methods, and principles of personal and business property appraisal.

Learn the factors, techniques, methods, and principles involved in the appraisal of personal property, businesses, and farm equipment.

Learn the types of depreciation and their application in determining the value of personal property, businesses, and farm equipment.

Learn, interpret, and apply the policies, procedures, laws, codes, and regulations affecting the appraisal of personal property, businesses, and farm equipment, including pertinent principles and guidelines contained in the State Constitution, Revenue and Taxation Code, and Assessor's Handbook.

Learn the organization, procedures, and responsibilities of the County Assessor's Office.

Learn the principles of data processing and application of data processing methods to appraisal systems and procedures.

Learn accounting and auditing principles and procedures.

Assemble and analyze statistical and narrative information.

Prepare and maintain records and reports.

Make mathematical calculations quickly and accurately.

Understand and carry out oral and written directions.

Communicate clearly and concisely, both orally and in writing.

Establish, maintain, and foster positive and harmonious working relationships with those contacted in the course of work.

Experience and Training Guidelines:

Any combination equivalent to experience and training that would provide the required knowledge, skills, and abilities would be qualifying. A typical way to obtain the knowledge, skills, and abilities would be:

Experience:

Some responsible work experience in accounting, appraising, engineering assistance, building cost estimating, construction material buying, or managing or selling real estate.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting, appraising, engineering, business administration, real estate, or a related field.

License or Certificate:

Ability to obtain, within one year of the date of appointment to this class, a valid certificate as an Appraiser, issued by the State Board of Equalization.

Possession of, or ability to obtain, an appropriate, valid driver's license.

Special Requirements:

Essential duties require the following physical skills and work environment:

Ability to sit, stand, walk, kneel, crouch, stoop, squat, crawl, twist, and climb; exposure to outdoors; ability to travel to different sites and locations.

Auditor-Appraiser II

In addition to the qualifications for an Auditor-Appraiser I:

Knowledge of:

Accounting and auditing principles and procedures.

Factors, techniques, methods, and principles involved in the appraisal of personal property, businesses, and farm equipment.

Types of depreciation and their application in determining the value of personal property, businesses, and farm equipment.

Pertinent Federal, State, and local laws, codes, and regulations affecting the appraisal of personal property, businesses, and farm equipment, including pertinent principles and guidelines contained in the State Constitution, Revenue and Taxation Code, and Assessor's Handbook.

Organization, procedures, and responsibilities of the County Assessor's Office.

Principles of data processing and application of data processing methods to appraisal systems and procedures.

Ability to:

Apply general accounting and auditing principles and procedures in determining valuations of business property, personal property, fixtures, and farm equipment.

Analyze personal property and fixtures information for valuation purposes.
Apply depreciation methods to appraisal data.

Ability to:

Prepare manuals and directives for standardizing appraisal systems, standards, and methods.
Develop, implement, and coordinate data processing applications with the work of the County Assessor's Office.

Experience and Training Guidelines:

Any combination equivalent to experience and training that would provide the required knowledge, skills, and abilities would be qualifying. A typical way to obtain the knowledge, skills, and abilities would be:

Experience:

One year of experience in performing property appraisal and value determinations comparable to that of an Auditor-Appraiser I with the Madera County Assessor's Office.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting, appraising, engineering, business administration, real estate, or a related field.

License or Certificate:

Possession of, and ability to maintain, a valid certificate as a Appraiser, issued by the State Board of Equalization.
Possession of, or ability to obtain, an appropriate, valid driver's license.

Special Requirements:

Essential duties require the following physical skills and work environment:

Ability to sit, stand, walk, kneel, crouch, stoop, squat, crawl, twist, and climb; exposure to outdoors; ability to travel to different sites and locations.

Auditor-Appraiser III

In addition to the qualifications for an Auditor-Appraiser II:

Knowledge of:

Accounting and auditing principles and procedures.

Sales ratio analysis and ratio determination methods used by the State Board of Equalization.

Depreciation determination methodologies used by the State Board of Equalization and government tax control agencies.

Ability to:

Train other staff.

Perform specialized work assignments.

Experience and Training Guidelines:

Any combination equivalent to experience and training that would provide the required knowledge, skills, and abilities would be qualifying. A typical way to obtain the knowledge, skills, and abilities would be:

Experience:

Two years of experience in performing business and personal property appraisals and value determinations comparable to those of an Auditor-Appraiser I/II with the Madera County Assessor's Office.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting, appraising, engineering, business administration, real estate, or a related field.

License or Certificate:

Completion of the core courses for the advanced level certificate as an Appraiser issued by the State Board of Equalization.

Possession of, or ability to obtain, an appropriate, valid driver's license.

Special Requirements:

Essential duties require the following physical skills and work environment:

Ability to sit, stand, walk, kneel, crouch, stoop, squat, crawl, twist, and climb; exposure to

outdoors; ability to travel to different sites and locations.

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